Samuel & Francisco

Harter Secrest & Emery LLP

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January 25, 2007

Hon. Michael A. Telesca U.S. District Court Judge United States Courthouse 100 State Street Rochester, New York 14614

> Re: MacKenzie-Childs Ltd. v. Victoria MacKenzie-Childs, et al. Civil Action No. 06-CV-6107T

Dear Judge Telesca:

We represent the Plaintiff and Counterclaim Defendants in the above-referenced action. We are writing to request an enlargement of time in which to respond to Defendants/Counterclaimants' Cross-Motion for Summary Judgment (Docket No. 27). Currently, our response is due Friday, February 2, 2007. We have conferred with opposing counsel, and, as a professional courtesy, they do not oppose an extension of our time to respond to Friday, February 23, 2007. We respectfully request that the Court permit such an enlargement.

Respectfully submitted,

Harter Secrest & Emery LLP

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JEB:jed

cc: Jose Martinez, Jr., Esq. Howard D. Leib, Esq.

SO ORDERED:

S/MICHAEL A. TELESCA

Hon. Michael A. Telesca, Judge

DATED: 1/26/07